

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§7-302.

Except as provided in § 7-303 of this subtitle, a tax is imposed on the transfer of the Maryland estate of each decedent who, at the time of death, was:

- (1) a resident of this State; or
- (2) a nonresident of this State whose estate includes any interest in:
 - (i) real property permanently located in this State; or
 - (ii) tangible personal property that has a taxable situs in this

State.

[\[Previous\]](#)[\[Next\]](#)